UNITED STATES BANKRUPTCY CO SOUTHERN DISTRICT OF NEW YO			
		·X	
In re		:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,		:	08-13555 (JMP)
Debtors.		: :	(Jointly Administered)
		•	Ref. Docket No. 32527
	DAVIT OF SEI	<b>A</b>	4
STATE OF NEW YORK )			
) ss.:			
COUNTY OF NEW YORK )			

CAROL ZHANG, being duly sworn, deposes and says:

- 1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On December 3, 2012, I caused to be served the "Notice of Filing of Updated Master Service List," dated December 3, 2012 [Docket No. 32527], by causing true and correct copies to be:
  - i. delivered via electronic mail to those parties listed on the annexed Exhibit A, and
  - ii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed <u>Exhibit B</u>.
- 3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Carol Zhang Carol Zhang

Sworn to before me this 4<sup>th</sup> day of December, 2012
/s/ Cassandra Murray
Notary Public, State of New York
No. 01MU6220179
Qualified in the County of Queens
Commission Expires April 12, 2014

## **EXHIBIT A**

aaaronson@dilworthlaw.com

aalfonso@willkie.com abeaumont@fklaw.com abraunstein@riemerlaw.com acaton@kramerlevin.com acker@chapman.com adam.brezine@hro.com

adarwin@nixonpeabody.com adiamond@diamondmccarthy.com

aeckstein@blankrome.com aentwistle@entwistle-law.com

afriedman@irell.com

agbanknewyork@ag.tn.gov aglenn@kasowitz.com agold@herrick.com agoldstein@tnsj-law.com ahandler@moundcotton.com

aisenberg@saul.com

akantesaria@oppenheimerfunds.com

akolod@mosessinger.com alum@ftportfolios.com amarder@msek.com

amartin@sheppardmullin.com amcmullen@boultcummings.com amenard@tishmanspeyer.com

andrew.brozman@cliffordchance.com

 $and rew. lourie@kobrekim.com\\ angelich.george@arentfox.com$ 

ann.reynaud@shell.com

anthony\_boccanfuso@aporter.com

aoberry@bermanesq.com aostrow@beckerglynn.com apo@stevenslee.com aquale@sidley.com arahl@reedsmith.com

arheaume@riemerlaw.com arlbank@pbfcm.com

arosenblatt@chadbourne.com arthur.rosenberg@hklaw.com

arwolf@wlrk.com

aseuffert@lawpost-nyc.com

ashmead@sewkis.com asnow@ssbb.com aunger@sidley.com

austin.bankruptcy@publicans.com

avenes@whitecase.com azylberberg@whitecase.com bankr@zuckerman.com bankruptcy@goodwin.com

bankruptcy@morrisoncohen.com bankruptcy@ntexas-attorneys.com bankruptcymatters@us.nomura.com

barbra.parlin@hklaw.com bbisignani@postschell.com bcarlson@co.sanmateo.ca.us bdk@schlamstone.com bguiney@pbwt.com

bkmail@prommis.com bmanne@tuckerlaw.com bmiller@mofo.com

boneill@kramerlevin.com

brian.corey@greentreecreditsolutions.com

brosenblum@jonesday.com

broy@rltlawfirm.com

bruce.wright@sutherland.com bstrickland@wtplaw.com btrust@mayerbrown.com bturk@tishmanspeyer.com bwolfe@sheppardmullin.com

cahn@clm.com

calbert@reitlerlaw.com

canelas@pursuitpartners.com carol.weinerlevy@bingham.com

cbelisle@wfw.com cbelmonte@ssbb.com cbrotstein@bm.net

cdesiderio@nixonpeabody.com

cgoldstein@stcwlaw.com chammerman@paulweiss.com

charles@filardi-law.com charles\_malloy@aporter.com chipford@parkerpoe.com chris.donoho@lovells.com christopher.schueller@bipc.com

clarkb@sullcrom.com clynch@reedsmith.com cmontgomery@salans.com

cohen@sewkis.com colea@gtlaw.com

contact@lawofficesjje.com

cp@stevenslee.com

cpappas@dilworthlaw.com craig.goldblatt@wilmerhale.com crmomjian@attorneygeneral.gov

cs@stevenslee.com

csalomon@beckerglynn.com cschreiber@winston.com cshore@whitecase.com

cshulman@sheppardmullin.com

ctatelbaum@adorno.com cwalsh@mayerbrown.com cward@polsinelli.com cweber@ebg-law.com cweiss@ingramllp.com

dallas.bankruptcy@publicans.com

dave.davis@isgria.com david.bennett@tklaw.com david.heller@lw.com david.powlen@btlaw.com david.seligman@kirkland.com

davids@blbglaw.com

davidwheeler@mvalaw.com

dbalog@intersil.com dbarber@bsblawyers.com dbaumstein@whitecase.com

dbesikof@loeb.com dcimo@gjb-law.com dcoffino@cov.com

dcrapo@gibbonslaw.com ddavis@paulweiss.com

ddrebsky@nixonpeabody.com

ddunne@milbank.com

deggermann@kramerlevin.com

deggert@freebornpeters.com demetra.liggins@tklaw.com

dfelder@orrick.com

dflanigan@polsinelli.com dgrimes@reedsmith.com dhayes@mcguirewoods.com

dheffer@foley.com diconzam@gtlaw.com djoseph@stradley.com dkleiner@velaw.com dkozusko@willkie.com dlemay@chadbourne.com dlipke@vedderprice.com dludman@brownconnery.com

dmcguire@winston.com dmurray@jenner.com dneier@winston.com dodonnell@milbank.com dove.michelle@dorsey.com

dpegno@dpklaw.com

draelson@fisherbrothers.com dravin@wolffsamson.com drose@pryorcashman.com drosenzweig@fulbright.com drosner@goulstonstorrs.com drosner@kasowitz.com dshaffer@wtplaw.com

dshemano@peitzmanweg.com

dspelfogel@foley.com dtatge@ebglaw.com

dtheising@harrisonmoberly.com

dwdykhouse@pbwt.com
dwildes@stroock.com
dworkman@bakerlaw.com
easmith@venable.com
echang@steinlubin.com
ecohen@russell.com
efleck@milbank.com
efriedman@fklaw.com

efriedman@friedumspring.com

eglas@mccarter.com

ekbergc@lanepowell.com eleicht@whitecase.com eli.mattioli@klgates.com ellen.halstead@cwt.com emerberg@mayerbrown.com enkaplan@kaplanlandau.com

eobrien@sbchlaw.com erin.mautner@bingham.com eschwartz@contrariancapital.com

etillinghast@sheppardmullin.com ezujkowski@emmetmarvin.com

ezweig@optonline.net fbp@ppgms.com

ffm@bostonbusinesslaw.com fhyman@mayerbrown.com

foont@foontlaw.com

francois.janson@hklaw.com fsosnick@shearman.com fyates@sonnenschein.com gabriel.delvirginia@verizon.net

gbray@milbank.com

ggitomer@mkbattorneys.com

ggoodman@foley.com

giddens@hugheshubbard.com gkaden@goulstonstorrs.com glenn.siegel@dechert.com gmoss@riemerlaw.com gravert@ravertpllc.com gspilsbury@jsslaw.com harrisjm@michigan.gov

harveystrickon@paulhastings.com

hbeltzer@mayerbrown.com heim.steve@dorsey.com heiser@chapman.com

hollace.cohen@troutmansanders.com

holsen@stroock.com howard.hawkins@cwt.com hseife@chadbourne.com hsnovikoff@wlrk.com hsteel@brownrudnick.com

icatto@mwe.com

igoldstein@proskauer.com ilevee@lowenstein.com ira.greene@hoganlovells.com

israel.dahan@cwt.com iva.uroic@dechert.com jacobsonn@sec.gov

james.heaney@lawdeb.com james.mcclammy@dpw.com james.sprayregen@kirkland.com jamestecce@quinnemanuel.com

jamie.nelson@dubaiic.com jar@outtengolden.com jason.jurgens@cwt.com jay.hurst@oag.state.tx.us jay@kleinsolomon.com

jbecker@wilmingtontrust.com jbeemer@entwistle-law.com jbeiers@co.sanmateo.ca.us

jbird@polsinelli.com jbromley@cgsh.com jcarberry@cl-law.com jchristian@tobinlaw.com jchubak@proskauer.com jdoran@haslaw.com jdrucker@coleschotz.com

jdwarner@warnerandscheuerman.com

jdyas@halperinlaw.net

jean-david.barnea@usdoj.gov jeanites@whiteandwilliams.com jeannette.boot@wilmerhale.com

jeff.wittig@coair.com

jeffery.black@bingham.com jeffrey.sabin@bingham.com

jeldredge@velaw.com

jen.premisler@cliffordchance.com jennifer.demarco@cliffordchance.com

jennifer.gore@shell.com jeremy.eiden@ag.state.mn.us jfalgowski@reedsmith.com jflaxer@golenbock.com jfox@joefoxlaw.com jfreeberg@wfw.com jg5786@att.com

jgenovese@gjb-law.com

jguy@orrick.com jherzog@gklaw.com jhiggins@fdlaw.com jhorgan@phxa.com

jhuggett@margolisedelstein.com

jim@atkinslawfirm.com jjoyce@dresslerpeters.com jjtancredi@daypitney.com jjureller@klestadt.com jkehoe@btkmc.com

jlamar@maynardcooper.com

jlawlor@wmd-law.com

jlee@foley.com jlevitin@cahill.com

jlipson@crockerkuno.com

jlovi@steptoe.com jlscott@reedsmith.com

jmaddock@mcguirewoods.com

jmakower@tnsj-law.com jmazermarino@msek.com

jmcginley@wilmingtontrust.com

jmelko@gardere.com jmerva@fult.com

jmmurphy@stradley.com

jmr@msf-law.com

jnadritch@olshanlaw.com jnm@mccallaraymer.com john.monaghan@hklaw.com john.rapisardi@cwt.com jorbach@hahnhessen.com joseph.cordaro@usdoj.gov joshua.dorchak@bingham.com

jowen769@yahoo.com jowolf@law.nyc.gov joy.mathias@dubaiic.com jpintarelli@mofo.com

jporter@entwistle-law.com

jprol@lowenstein.com

jrabinowitz@rltlawfirm.com

jrsmith@hunton.com jschiller@bsfllp.com

jschwartz@hahnhessen.com jsheerin@mcguirewoods.com

jsherman@bsfllp.com

jshickich@riddellwilliams.com

jsmairo@pbnlaw.com jstoll@mayerbrown.com jsullivan@mosessinger.com jteitelbaum@tblawllp.com

jtimko@shutts.com jtorf@schiffhardin.com

judy.morse@crowedunlevy.com

jvail@ssrl.com

jwallack@goulstonstorrs.com

jwang@sipc.org

jwcohen@daypitney.com jweiss@gibsondunn.com

jwest@velaw.com jwh@njlawfirm.com kanema@formanlaw.com karen.wagner@dpw.com karl.geercken@alston.com

kdwbankruptcydepartment@kelleydrye.com

keckhardt@hunton.com keith.simon@lw.com

ken.coleman@allenovery.com

ken.higman@hp.com kerry.moynihan@hro.com kgwynne@reedsmith.com kiplok@hugheshubbard.com kjarashow@fklaw.com

kjarashow@fklaw.com kkelly@ebglaw.com

kkolbig@mosessinger.com

klyman@irell.com

klynch@formanlaw.com kmayer@mccarter.com kobak@hugheshubbard.com

korr@orrick.com

kovskyd@pepperlaw.com

kpiper@steptoe.com kressk@pepperlaw.com kreynolds@mklawnyc.com krosen@lowenstein.com kuehn@bragarwexler.com kurt.mayr@bgllp.com lacyr@sullcrom.com

landon@streusandlandon.com

lapeterson@foley.com

lathompson@co.sanmateo.ca.us

lberkoff@moritthock.com

lee.stremba@troutmansanders.com

lgotko@fklaw.com lgranfield@cgsh.com lhandelsman@stroock.com linda.boyle@twtelecom.com lisa.ewart@wilmerhale.com lisa.kraidin@allenovery.com ljkotler@duanemorris.com

lkatz@ltblaw.com lkiss@klestadt.com lmarinuzzi@mofo.com lmay@coleschotz.com lmcgowen@orrick.com

lml@ppgms.com

Inashelsky@mofo.com loizides@loizides.com lromansic@steptoe.com lscarcella@farrellfritz.com lschweitzer@cgsh.com lubell@hugheshubbard.com

lwhidden@salans.com mabrams@willkie.com maofiling@cgsh.com marc.chait@sc.com

margolin@hugheshubbard.com mark.bane@ropesgray.com mark.deveno@bingham.com mark.ellenberg@cwt.com mark.ellenberg@cwt.com

mark.hellerer@pillsburylaw.com

 $mark.sherrill@sutherland.com\\ marvin.clements@ag.tn.gov$ 

matt@willaw.com

matthew.klepper@dlapiper.com

maustin@orrick.com

max.polonsky@skadden.com mbenner@tishmanspeyer.com mberman@nixonpeabody.com mberman@nixonpeabody.com mbienenstock@proskauer.com mbloemsma@mhjur.com

mbossi@thompsoncoburn.com

mcademartori@sheppardmullin.com

mcantor@normandyhill.com
mccombst@sullcrom.com
mcordone@stradley.com
mcto@debevoise.com
mcyganowski@oshr.com
mdorval@stradley.com
melorod@gtlaw.com
meltzere@pepperlaw.com
metkin@lowenstein.com

mgreger@allenmatkins.com mh1@mccallaraymer.com

mfeldman@willkie.com

mgordon@briggs.com

mhopkins@cov.com

michael.frege@cms-hs.com michael.kelly@monarchlp.com michael.kim@kobrekim.com michael.mccrory@btlaw.com millee12@nationwide.com

miller@taftlaw.com

mimi.m.wong@irscounsel.treas.gov

mitchell.ayer@tklaw.com mjedelman@vedderprice.com mjr1@westchestergov.com mkjaer@winston.com mlahaie@akingump.com mlandman@lcbf.com

mlichtenstein@crowell.com

mlynch2@travelers.com mmendez@hunton.com

mmooney@deilylawfirm.com

mmorreale@us.mufg.jp mneier@ibolaw.com

monica.lawless@brookfieldproperties.com

mpage@kelleydrye.com mparry@mosessinger.com

mpomerantz@julienandschlesinger.com

mprimoff@kayescholer.com mpucillo@bermanesq.com mrosenthal@gibsondunn.com mruetzel@whitecase.com mschimel@sju.edu

mschlesinger@julienandschlesinger.com

msegarra@mayerbrown.com mshiner@tuckerlaw.com msiegel@brownrudnick.com msolow@kayescholer.com mspeiser@stroock.com mstamer@akingump.com mvenditto@reedsmith.com mwarner@coleschotz.com mwarren@mtb.com

nathan.spatz@pillsburylaw.com

ncoco@mwe.com

neal.mann@oag.state.ny.us ned.schodek@shearman.com neilberger@teamtogut.com

newyork@sec.gov

nherman@morganlewis.com

nickolas.karavolas@pillsburylaw.com nissay\_10259-0154@mhmjapan.com

nlepore@schnader.com notice@bkcylaw.com oipress@travelers.com otccorpactions@finra.org paronzon@milbank.com patrick.oh@freshfields.com paul.turner@sutherland.com pbattista@gjb-law.com pbosswick@ssbb.com pdublin@akingump.com peisenberg@lockelord.com peter.gilhuly@lw.com

peter.macdonald@wilmerhale.com peter.simmons@friedfrank.com

peter@bankrupt.com pfeldman@oshr.com

phayden@mcguirewoods.com philip.wells@ropesgray.com pmaxcy@sonnenschein.com ppascuzzi@ffwplaw.com ppatterson@stradley.com psp@njlawfirm.com

ptrain-gutierrez@kaplanlandau.com

ptrostle@jenner.com r.stahl@stahlzelloe.com raj.madan@bingham.com ramona.neal@hp.com

rbeacher@pryorcashman.com

rbernard@foley.com rbyman@jenner.com rdaversa@orrick.com relgidely@gjb-law.com rflanagan@flanassoc.com rfleischer@pryorcashman.com

rfrankel@orrick.com

rfriedman@silvermanacampora.com

rgmason@wlrk.com

rgoodman@moundcotton.com rgraham@whitecase.com rhett.campbell@tklaw.com richard.fingard@newedge.com richard\_lear@hklaw.com

richard.lear@hklaw.com richard.levy@lw.com

richard.tisdale@friedfrank.com

richard@rwmaplc.com ritkin@steptoe.com

rjones@boultcummings.com rleek@hodgsonruss.com rlevin@cravath.com rmatzat@hahnhessen.com rnetzer@willkie.com

robert.bailey@bnymellon.com robert.dombroff@bingham.com robert.henoch@kobrekim.com

robert.malone@dbr.com robert.yalen@usdoj.gov robin.keller@lovells.com roger@rnagioff.com

ronald.silverman@bingham.com ross.martin@ropesgray.com rqureshi@reedsmith.com rrainer@wmd-law.com rreid@sheppardmullin.com rroupinian@outtengolden.com rrussell@andrewskurth.com

rterenzi@stcwlaw.com russj4478@aol.com rwasserman@cftc.gov rwyron@orrick.com

s.minehan@aozorabank.co.jp sabin.willett@bingham.com sabramowitz@velaw.com sabvanrooy@hotmail.com sally.henry@skadden.com

samuel.cavior@pillsburylaw.com

sandyscafaria@eaton.com

sara.tapinekis@cliffordchance.com

scargill@lowenstein.com schannej@pepperlaw.com schepis@pursuitpartners.com schnabel.eric@dorsey.com schristianson@buchalter.com schwartzmatthew@sullcrom.com scott.golden@hoganlovells.com scottshelley@quinnemanuel.com scousins@armstrongteasdale.com

sdnyecf@dor.mo.gov seba.kurian@invesco.com

sehlers@armstrongteasdale.com

seichel@crowell.com

sfelderstein@ffwplaw.com

sfineman@lchb.com

sfox@mcguirewoods.com

sgordon@cahill.com sgubner@ebg-law.com

shannon.nagle@friedfrank.com

sharbeck@sipc.org

shari.leventhal@ny.frb.org shgross5@yahoo.com sidorsky@butzel.com slerman@ebglaw.com slerner@ssd.com

slevine@brownrudnick.com sloden@diamondmccarthy.com

smayerson@ssd.com smillman@stroock.com smulligan@bsblawyers.com snewman@katskykorins.com

sory@fdlaw.com

spiotto@chapman.com splatzer@platzerlaw.com

sree@lcbf.com

sschultz@akingump.com sselbst@herrick.com

sshimshak@paulweiss.com sskelly@teamtogut.com sstarr@starrandstarr.com steele@lowenstein.com

stephen.cowan@dlapiper.com steve.ginther@dor.mo.gov

steven.troyer@commerzbank.com steven.usdin@flastergreenberg.com steven.wilamowsky@bingham.com

steven@blbglaw.com

streusand@streusandlandon.com susheelkirpalani@quinnemanuel.com

sweyl@haslaw.com

swolowitz@mayerbrown.com

szuch@wiggin.com

tannweiler@greerherz.com

tarbit@cftc.gov

tbrock@ssbb.com tdewey@dpklaw.com tduffy@andersonkill.com tgoren@mofo.com thaler@thalergertler.com thomas.califano@dlapiper.com thomas\_noguerola@calpers.ca.gov tim.desieno@bingham.com timothy.brink@dlapiper.com timothy.palmer@bipc.com tjfreedman@pbnlaw.com tkiriakos@mayerbrown.com tlauria@whitecase.com tmacwright@whitecase.com tmarrion@haslaw.com tnixon@gklaw.com toby.r.rosenberg@irscounsel.treas.gov tomwelsh@orrick.com tony.davis@bakerbotts.com tslome@msek.com ttracy@crockerkuno.com tunrad@burnslev.com twheeler@lowenstein.com ukreppel@whitecase.com villa@streusandlandon.com vmilione@nixonpeabody.com vrubinstein@loeb.com walter.stuart@freshfields.com wanda.goodloe@cbre.com wballaine@lcbf.com wbenzija@halperinlaw.net wchen@tnsj-law.com wcurchack@loeb.com wdase@fzwz.com wfoster@milbank.com will.sugden@alston.com william.m.goldman@dlapiper.com wiltenburg@hugheshubbard.com wisotska@pepperlaw.com wk@pwlawyers.com wmaher@wmd-law.com

wmarcari@ebglaw.com
wmckenna@foley.com
wrightth@sullcrom.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wweintraub@fklaw.com
wzoberman@bermanesq.com
yuwatoko@mofo.com

## **EXHIBIT B**

OFFICE OF THE US TRUSTEE
TRACY HOPE DAVIS, ESQ.
ELISABETTA G. GASPARINI, ESQ.
ANDREA B. SCHWARTZ, ESQ.
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK, NY 10007